



# ***North Dakota*** **Sales and Use Tax** **Statistical Report**

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**2003**

**Sales Occurring**  
**in Calendar Year 2003**  
**and**  
**Tax Collections Received**  
**in Calendar Year 2003**

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**OFFICE OF STATE TAX COMMISSIONER**  
***Rick Clayburgh, Tax Commissioner***

# OFFICE OF STATE TAX COMMISSIONER

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# INTRODUCTION

## Reporting Period

This report contains statistics of taxable sales and taxable purchases made during calendar year 2003 and sales and use tax collections received during calendar year 2003.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in calendar year 2003. A portion of the 2003 collections was paid with monthly returns on taxable sales and taxable purchases made in the months of November 2002 through November 2003. Additionally, a portion of the collections was paid with quarterly returns for taxable sales and taxable purchases made in the fourth quarter of 2002 through the third quarter of 2003.

## Comparisons

Taxable sales and taxable sales plus purchases reported for the current year are compared with those reported for the prior year by county on Table 2 and by city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the Definition of Terms section of this report.)

Due to consolidated and out-of-state returns, some data cannot be attributed to the county or city in which the sale or purchase was made. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current year are compared to the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more likely capture sales activity within a particular industry.

**Cautionary Note.** *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the statistics reported here.*

## Definition of Terms

**Taxable Sales:** Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales. For a historical account of major sales tax exemptions, see *Summary of Changes in Sales and Use Tax Rates and Tax Base* on page 3 of this report.

**Taxable Purchases:** Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods by businesses to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

**Motor Vehicle Excise Tax:** The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

**Tax Base:** For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

**Consolidated:** Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over reporting for some cities and counties and under reporting for others. The consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<b><u>SIC CODES</u></b>	<b><u>BUSINESS ACTIVITY</u></b>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution

4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

**Out-of-State:** Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

## Summary of Changes in Sales and Use Tax Rates and Tax Base

The following changes in the sales and use tax rates and tax bases must be taken into account when comparing 2004 statistics with previous years. Changes are shown by effective dates.

**May 1, 1935:** The first general sales tax in North Dakota was enacted at a rate of 2%. The base generally consisted of all sales to consumers of personal property; sales or service of gas, steam, electricity, water and communication; sales of tickets to places of amusement; and subscription sales of magazines.

**March 14, 1939:** A 2% general use tax was enacted. The base was limited to tangible personal property.

**July 1, 1963:** The Legislature increased the sales and use tax rate from 2% to 2.25% and broadened the base to include services rendered in the repair, alteration, restoration and cleaning of tangible personal property; hotel, motel and tourist court accommodations; amusements involving participation; and leasing of renting of tangible personal property. Also a 3% excise tax was placed on the wholesale price to retail liquor dealers on non-alcoholic commodities suitable for use in mixed drinks. This excise tax was terminated in June 30, 1967.

**July 1, 1965:** In 1965, the sales tax law was referred to a vote of the people and disapproved. Consequently, from July 1, 1965, to April 1, 1967, use tax was collected in place of the disapproved sales tax. The tax base was substantially the same as the sales tax base prior to July 1, 1963, except communication services (telephone and telegraph) were not subject to the use tax.

**April 1, 1967:** New sales and use tax laws were enacted imposing a 3% tax on the same sales transactions that were taxable from July 1, 1963, to July 1, 1965, except services rendered in the repair, alteration, restoration and cleaning of tangible personal property were not included in the new base. In addition, the legislature enacted a separate 3% motor vehicle excise tax in lieu of a sales or use tax.

**July 1, 1969:** The tax base was broadened to include tobacco products, alcoholic beverages, oleomargarine, and certain sales through coin-operated vending machines.

**January 1, 1970:** The sales and use tax rate increased from 3% to 4% in accordance with the legislation passed by the 1969 Legislative Session.

**July 1, 1971:** Exemptions from the sales and use tax were made for milk and milk products, meat, fish, and poultry.

**July 1, 1973:** Sales of all food and food products for human consumption off the premises where purchased became exempt. This exemption extended primarily to groceries and did not exempt prepared foods served or sold by restaurants or cafes.

**July 1, 1975:** Additional exemptions again reduced the tax base. Exemptions included sales of artificial devices for handicapped persons, coal, sales to nursing homes and intermediate care facilities, and sales of certain religious books to non-profit religious organizations.

**January 1, 1977:** In the November 1976 General Election, North Dakota voters approved an initiated measure that reduced the sales and use tax rate and the motor vehicle excise tax rate from 4% to 3%, reduced the rate on farm machinery and irrigation equipment from 4% to 2%, and eliminated the tax on electricity.

**July 1, 1977:** Sales to nursing homes were exempted from the sales and use tax.

**July 1, 1979:** The tax base was further reduced by additional exemptions created by the Legislature. Exemptions were added for sales to hospitals and for ostomy devices and supplies. The exemption for devices to aid the handicapped was expanded.

**July 1, 1981:** The tax base was reduced again. The Legislature eliminated the sales and use tax on water, used mobile homes, and magazine and periodical subscriptions. The tax rate on new mobile homes was reduced from 3% to 2%.

**April 1, 1983:** The general sales and use tax rate was increased from 3% to 4%. The rate for farm machinery and irrigation equipment, and new mobile homes was increased from 2% to 3%. The rate for alcoholic beverages was increased from 3% to 5%.

**July 1, 1983:** The requirements for remittance of sales and use tax were changed from a quarterly basis to a monthly basis for businesses with taxable sales greater than \$333,000 in the preceding calendar year. Retailers who file on a monthly basis were granted a limited deduction for administrative expenses incurred in collecting the sales and use tax.

**July 1, 1985:** Exemptions for sales of candy, carbonated beverages and chewing gum were repealed and sales of these items became subject to the 4% sales tax.

**January 1, 1987:** Tax rates were increased during the 1986 Special Legislative Session. The general sales and use tax rate was raised from 4% to 5%. The rate on farm machinery repair parts was lowered from 4% to 3%, and the rate on alcoholic beverages was increased from 5% to 6%. No change was made in the 3% rate for farm machinery, irrigation equipment, and new mobile homes.

**July 1, 1987:** The 1987 Legislature increased the general sales and use tax rate from 5% to 5.5%. The rate on sales of farm machinery, irrigation equipment, farm machinery repair parts and new mobile homes was increased from 3% to 3.5% and the rate on sales of alcoholic beverages was raised from 6% to 6.5%. Exemptions were created regarding flight simulators, annual church bazaars and adjuvants used with farm chemicals.

**May 1, 1989:** The 1989 Legislature increased the general sales tax rate from 5.5% to 6%, the rate on sales of farm equipment, farm machinery repair parts, irrigation equipment and new mobile homes from 3.5% to 4% and the rate on sales of alcoholic beverages from 6.5% to 7%. (See December 6, 1989, below).

**July 1989:** The 1989 Legislature broadened the tax base to include the sale of bingo cards, coffee, tea, cocoa, bottled water sold in containers of less than one gallon, and the sales to state chartered credit unions. The 1989 Legislature also reduced the rate for equipment used in actual manufacturing of products, (from testing to packaging) from 5.5% to 3%. The manufacturing company, however, must receive approval for the reduced rate or pay the tax and apply for a refund. The tax exemption for sales to residents of Montana and Canada was altered, exempting sales of \$50 or more (Montana) and requiring the submission of requests for refunds (Canada).

**December 6, 1989:** In a Special Election December 5, 1989, the state's voters rejected two of the sales tax rate increases passed by the 1989 Legislature. The rate increases were in effect from May 1, 1989, through December 5, 1989. On December 6, 1989, the rates were decreased as follows:

- The general sales and use tax rate was decreased from 6% to 5%.
- The tax rate on farm machinery, farm machinery repair parts and new mobile homes was decreased from 4% to 3%.

**July 1, 1991:** The 1991 Legislature exempted manufacturing or processing machinery and equipment used by new or expanding manufacturers or agricultural producers from the 3% sales tax rate. An exemption was created for production equipment in new, large lignite-burning power plants and for other tangible personal property used in construction of the power plant.

**January 1, 1993:** The 1991 Legislature enacted a phase-in reduction for natural gas from 5% to 2%. The reduction was as follows: 4% effective January 1, 1993; 3% effective January 1, 1994; and 2% effective January 1, 1995.

**1993 Session:** The exemption for manufacturing machinery and equipment was clarified and expanded to include recycling machinery and equipment. Items purchased by political subdivisions of another state were made taxable if the other state taxes the items.

**July 1994 Special Session:** Qualifications for the manufacturing machinery and equipment exemption were broadened to include any machinery and equipment used primarily in the manufacturing to the final transportation from the site. The exemption was expanded to include research and development equipment. A new exemption was created for materials used to construct an agricultural processing facility.

**1995 Session:** The sale of recapping and retreading services for tires became subject to sales tax. The sunset on the exemption for recycling machinery and equipment was removed.

**1997 Session:** Legislation was enacted enabling the Tax Commissioner to accept a sales tax return filed by electronic means and providing alternative signature methods.

**1999 Session:** The tax rate on used farm machinery and repair parts was reduced from 3% to 1.5% effective May 1, 1999.

**2001 Session:** The 1.5% tax rate on used farm machinery and repair parts was extended through June 30, 2002 and thereafter exempt from sales tax. Car rentals became subject to the state's 5% sales tax and to a special 3% sales tax surcharge. Sales of computers and telecommunications equipment to a new primary sector business, or as a result of an economic expansion of an existing primary sector business, became exempt from sales tax.

**2003 Session:** Legislation imposed a temporary additional 1% tax on hotel and motel room rental, to fund Lewis and Clark Celebration promotion. The tax is scheduled to sunset on June 30, 2007.

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TABLE 1

**Taxable Sales and Taxable Purchases  
By County, Calendar Year 2003**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$11,920,140	\$466,304	\$12,386,444
Barnes	54,833,332	2,991,163	57,824,495
Benson	8,092,034	67,826	8,159,860
Billings	11,786,471	357,135	12,143,606
Bottineau	36,043,823	427,033	36,470,856
Bowman	19,516,888	1,050,368	20,567,256
Burke	5,977,011	109,529	6,086,540
Burleigh	900,062,698	41,822,944	941,885,642
Cass	1,794,537,425	148,259,854	1,942,797,279
Cavalier	22,465,258	225,478	22,690,736
Dickey	22,844,233	837,188	23,681,421
Divide	7,940,224	18,766	7,958,990
Dunn	8,117,061	340,915	8,457,976
Eddy	6,987,600	69,986	7,057,586
Emmons	12,480,682	268,395	12,749,077
Foster	26,504,975	1,725,992	28,230,967
Golden Valley	10,831,379	85,120	10,916,499
Grand Forks	764,158,936	34,315,203	798,474,139
Grant	7,234,915	241,175	7,476,090
Griggs	11,882,901	143,969	12,026,870
Hettinger	6,398,775	432,024	6,830,799
Kidder	10,105,982	203,161	10,309,143
LaMoure	23,953,940	418,850	24,372,790
Logan	6,768,128	80,334	6,848,462
McHenry	12,886,533	805,347	13,691,880
McIntosh	14,986,218	181,109	15,167,327
McKenzie	19,185,828	861,747	20,047,575
McLean	27,105,851	541,087	27,646,938
Mercer	36,207,830	912,802	37,120,632
Morton	145,918,519	12,195,194	158,113,713
Mountrail	19,154,767	683,059	19,837,826
Nelson	10,222,626	234,246	10,456,872
Oliver	2,132,227	70,051	2,202,278
Pembina	36,408,709	7,996,353	44,405,062
Pierce	27,871,813	2,483,949	30,355,762
Ramsey	115,105,818	1,884,585	116,990,403
Ransom	30,020,486	1,801,625	31,822,111
Renville	11,568,427	318,349	11,886,776
Richland	79,954,118	24,549,435	104,503,553
Rolette	22,151,235	234,340	22,385,575
Sargent	20,274,664	353,562	20,628,226
Sheridan	1,672,688	301,633	1,974,321
Sioux	375,883	1,316	377,199
Slope	566,818	27,242	594,060
Stark	223,240,845	11,732,024	234,972,869
Steele	5,015,122	458,829	5,473,951
Stutsman	155,975,931	9,016,637	164,992,568
Towner	7,390,294	532,405	7,922,699
Traill	30,322,210	772,223	31,094,433
Walsh	62,357,830	2,412,762	64,770,592
Ward	564,542,743	20,493,834	585,036,577
Wells	23,084,515	461,191	23,545,706
Williams	195,994,794	8,261,089	204,255,883
Subtotal In-State	\$5,693,140,153	\$345,536,737	\$6,038,676,890
Consolidated	\$292,246,507	\$160,509,546	\$452,756,053
Out-Of-State	<u>\$762,677,540</u>	<u>\$93,347,759</u>	<u>\$856,025,299</u>
Grand Total In-State and Out-Of-State	\$6,748,064,200	\$599,394,042	\$7,347,458,242

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases  
By County, Calendar Years 2002 and 2003**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2002	2003		2002	2003	
Adams	\$12,211,636	\$11,920,140	-2.39%	\$12,705,436	\$12,386,444	-2.51%
Barnes	56,679,595	54,833,332	-3.26%	59,264,888	57,824,495	-2.43%
Benson	8,224,375	8,092,034	-1.61%	8,385,943	8,159,860	-2.70%
Billings	10,690,500	11,786,471	10.25%	10,892,645	12,143,606	11.48%
Bottineau	36,050,307	36,043,823	-0.02%	36,571,156	36,470,856	-0.27%
Bowman	19,348,739	19,516,888	0.87%	20,694,035	20,567,256	-0.61%
Burke	6,611,814	5,977,011	-9.60%	6,698,629	6,086,540	-9.14%
Burleigh	873,265,350	900,062,698	3.07%	912,887,614	941,885,642	3.18%
Cass	1,702,371,477	1,794,537,425	5.41%	1,843,504,412	1,942,797,279	5.39%
Cavalier	23,092,720	22,465,258	-2.72%	23,299,122	22,690,736	-2.61%
Dickey	22,592,413	22,844,233	1.11%	23,379,883	23,681,421	1.29%
Divide	7,395,943	7,940,224	7.36%	7,437,496	7,958,990	7.01%
Dunn	7,697,083	8,117,061	5.46%	7,862,413	8,457,976	7.57%
Eddy	6,938,068	6,987,600	0.71%	7,018,995	7,057,586	0.55%
Emmons	13,933,005	12,480,682	-10.42%	14,127,814	12,749,077	-9.76%
Foster	26,917,455	26,504,975	-1.53%	28,781,237	28,230,967	-1.91%
Golden Valley	10,096,346	10,831,379	7.28%	10,205,702	10,916,499	6.96%
Grand Forks	732,560,586	764,158,936	4.31%	764,402,262	798,474,139	4.46%
Grant	8,036,385	7,234,915	-9.97%	8,243,867	7,476,090	-9.31%
Griggs	11,296,007	11,882,901	5.20%	11,493,626	12,026,870	4.64%
Hettinger	6,577,759	6,398,775	-2.72%	6,818,802	6,830,799	0.18%
Kidder	9,826,669	10,105,982	2.84%	10,202,597	10,309,143	1.04%
LaMoure	21,652,742	23,953,940	10.63%	22,037,877	24,372,790	10.59%
Logan	7,662,954	6,768,128	-11.68%	7,805,983	6,848,462	-12.27%
McHenry	14,623,675	12,886,533	-11.88%	15,591,792	13,691,880	-12.19%
McIntosh	16,131,354	14,986,218	-7.10%	16,514,953	15,167,327	-8.16%
McKenzie	18,535,328	19,185,828	3.51%	19,233,805	20,047,575	4.23%
McLean	30,687,224	27,105,851	-11.67%	31,467,467	27,646,938	-12.14%
Mercer	36,068,553	36,207,830	0.39%	36,814,338	37,120,632	0.83%
Morton	144,473,435	145,918,519	1.00%	154,055,327	158,113,713	2.63%
Mountrail	19,765,526	19,154,767	-3.09%	20,154,407	19,837,826	-1.57%
Nelson	14,064,887	10,222,626	-27.32%	14,372,890	10,456,872	-27.25%
Oliver	1,989,116	2,132,227	7.19%	2,013,292	2,202,278	9.39%
Pembina	38,447,911	36,408,709	-5.30%	45,086,829	44,405,062	-1.51%
Pierce	28,745,851	27,871,813	-3.04%	30,995,283	30,355,762	-2.06%
Ramsey	117,070,040	115,105,818	-1.68%	118,374,033	116,990,403	-1.17%
Ransom	42,577,879	30,020,486	-29.49%	44,422,924	31,822,111	-28.37%
Renville	10,996,157	11,568,427	5.20%	11,197,817	11,886,776	6.15%
Richland	78,217,665	79,954,118	2.22%	96,613,545	104,503,553	8.17%
Rolette	22,312,647	22,151,235	-0.72%	22,405,699	22,385,575	-0.09%
Sargent	22,440,710	20,274,664	-9.65%	22,882,063	20,628,226	-9.85%
Sheridan	2,504,457	1,672,688	-33.21%	2,605,005	1,974,321	-24.21%
Sioux	319,059	375,883	17.81%	338,217	377,199	11.53%
Slope	525,168	566,818	7.93%	565,104	594,060	5.12%
Stark	216,932,752	223,240,845	2.91%	228,265,795	234,972,869	2.94%
Steele	5,163,692	5,015,122	-2.88%	5,606,944	5,473,951	-2.37%
Stutsman	157,565,473	155,975,931	-1.01%	167,992,562	164,992,568	-1.79%
Towner	7,376,631	7,390,294	0.19%	7,889,436	7,922,699	0.42%
Traill	40,616,957	30,322,210	-25.35%	41,465,037	31,094,433	-25.01%
Walsh	66,504,603	62,357,830	-6.24%	68,626,184	64,770,592	-5.62%
Ward	548,422,222	564,542,743	2.94%	569,098,796	585,036,577	2.80%
Wells	24,855,488	23,084,515	-7.13%	25,302,260	23,545,706	-6.94%
Williams	183,236,797	195,994,794	6.96%	190,599,592	204,255,883	7.16%
Subtotal In-State	\$5,552,901,185	\$5,693,140,153	2.53%	\$5,875,273,830	\$6,038,676,890	2.78%
Consolidated and Out-Of-State	<u>\$967,695,439</u>	<u>\$1,054,924,047</u>	9.01%	<u>\$1,177,537,138</u>	<u>\$1,308,781,352</u>	11.15%
Grand Total In- and Out-Of-State	\$6,520,596,624	\$6,748,064,200	3.49%	\$7,052,810,968	\$7,347,458,242	4.18%

TABLE 3

**Sales and Use Tax Collections  
By County, Calendar Year 2003**

<b>COUNTIES</b>	<b>TOTAL CALENDAR YEAR 2003 COLLECTIONS</b>
Adams	\$705,087.88
Barnes	3,331,750.98
Benson	422,122.91
Billings	870,368.93
Bottineau	2,139,758.98
Bowman	1,158,586.78
Burke	332,625.08
Burleigh	54,761,389.51
Cass	114,920,633.13
Cavalier	1,201,623.54
Dickey	1,300,130.20
Divide	452,256.15
Dunn	450,122.83
Eddy	407,135.16
Emmons	673,473.55
Foster	1,534,757.98
Golden Valley	514,821.87
Grand Forks	51,501,294.19
Grant	394,574.32
Griggs	637,813.99
Hettinger	407,562.24
Kidder	563,249.30
LaMoure	1,085,526.76
Logan	375,141.88
McHenry	711,537.31
McIntosh	723,505.09
McKenzie	1,083,694.28
McLean	1,553,717.53
Mercer	1,937,569.41
Morton	8,818,616.75
Mountrail	939,646.78
Nelson	525,855.79
Oliver	103,297.64
Pembina	2,454,626.77
Pierce	1,588,643.86
Ramsey	7,161,451.95
Ransom	1,730,410.35
Renville	574,155.42
Richland	6,019,110.56
Rolette	1,312,797.64
Sargent	1,084,350.33
Sheridan	107,392.09
Sioux	18,547.54
Slope	33,048.04
Stark	14,079,119.77
Steele	318,054.51
Stutsman	10,617,042.04
Towner	424,421.07
Traill	1,805,016.52
Walsh	3,532,871.89
Ward	37,794,544.27
Wells	1,224,760.02
Williams	11,779,371.35
<b>TOTAL COLLECTIONS</b>	
Subtotal In-State	\$360,198,984.71
Consolidated	\$17,910,245.41
Out-Of-State	\$47,060,945.62
Total In- and Out-Of-State	\$425,170,175.74
Adjustments and Accounts Receivable	\$7,710,629.85
Grand Total In- and Out-Of-State	\$432,880,805.59
LOCAL TAXES LEVIED BY CITIES/COUNTIES ARE INCLUDED IN THE ABOVE AMOUNTS	

<b>TABLE 4</b> <b>Taxable Sales and Taxable Purchases</b> <b>200 Largest Cities, Calendar Year 2003</b>				
<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Abercrombie	296	\$3,783,689	\$106,755	\$3,890,444
Adams	203	588,441	14,329	602,770
Alexander	217	518,786	6,670	525,456
Anamoose	282	1,238,516	6,994	1,245,510
Aneta	284	1,058,253	81,025	1,139,278
Arthur	402	1,492,582	265,875	1,758,457
Ashley	882	4,347,349	60,593	4,407,942
Beach	1,116	10,326,372	83,418	10,409,790
Belfield	866	6,829,764	1,973,109	8,802,873
Berthold	466	1,572,213	224,422	1,796,635
Beulah	3,152	23,458,726	827,529	24,286,255
Binford	201	975,176	29,642	1,004,818
Bisbee	167	395,384	29,888	425,272
Bismarck	55,532	889,907,946	40,705,554	930,613,500
Bottineau	2,336	28,000,533	160,661	28,161,194
Bowbells	406	1,152,547	27,046	1,179,593
Bowdon	139	197,299	649	197,948
Bowman	1,600	17,346,451	729,822	18,076,273
Buffalo	209	723,777	853	724,630
Burlington	1,096	2,755,542	38,839	2,794,381
Buxton	350	2,041,670	21,421	2,063,091
Cando	1,342	5,879,794	476,558	6,356,352
Carpio	148	349,890	8,198	358,088
Carrington	2,268	25,743,772	1,718,656	27,462,428
Carson	319	1,207,173	5,632	1,212,805
Cassellton	1,855	10,879,646	474,602	11,354,248
Cavalier	1,537	17,817,007	6,355,160	24,172,167
Center	678	2,096,111	70,051	2,166,162
Cogswell	165	80,463	740	81,203
Columbus	151	256,711	880	257,591
Cooperstown	1,053	9,418,102	106,122	9,524,224
Crosby	1,089	6,920,945	9,830	6,930,775
Crystal	167	274,338	343	274,681
Davenport	261	133,952	13,529	147,481
Des Lacs	209	63,865	0	63,865
Devils Lake	7,222	113,349,424	1,564,799	114,914,223
Dickinson	16,010	212,314,444	9,341,224	221,655,668
Drake	322	891,119	10,104	901,223
Drayton	913	6,812,769	164,411	6,977,180
Dunseith	739	2,800,026	2,511	2,802,537
Edgeley	637	8,026,634	279,526	8,306,160
Edinburg	252	1,553,512	8,995	1,562,507
Edmore	256	399,105	3,711	402,816
Elgin	659	4,665,607	83,133	4,748,740
Ellendale	1,559	6,437,973	263,455	6,701,428
Emerado	510	3,954,183	320,614	4,274,797
Enderlin	947	2,922,422	1,639,837	4,562,259
Esmond	159	417,390	0	417,390
Fairmount	406	1,321,712	241,704	1,563,416
Fargo	90,599	1,580,524,764	135,802,492	1,716,327,256
Fessenden	625	4,237,654	88,482	4,326,136
Finley	515	3,443,627	43,024	3,486,651
Flasher	285	974,067	19,721	993,788
Fordville	266	855,874	532,632	1,388,506
Forman	506	3,045,381	44,472	3,089,853

**TABLE 4 (continued)**

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2003**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Gackle	228	\$873,523	\$7,633	\$881,156
Galesburg	335	1,885,197	34,169	1,919,366
Garrison	1,318	8,681,186	448,594	9,129,780
Gilby	243	299,043	5,858	304,901
Gladstone	248	242,102	289,092	531,194
Glen Ullin	865	3,682,233	32,494	3,714,727
Glenburn	374	1,134,646	62,327	1,196,973
Golden Valley	183	215,925	2,154	218,079
Goodrich	163	259,961	100	260,061
Grafton	4,516	45,553,267	1,429,287	46,982,554
Grand Forks	49,321	739,039,075	33,367,985	772,407,060
Grandin	181	644,604	56,621	701,225
Granville	286	305,178	11,946	317,124
Grenora	202	780,969	86	781,055
Gwinner	717	12,074,067	152,496	12,226,563
Halliday	227	791,131	70,455	861,586
Hankinson	1,058	5,385,531	99,111	5,484,642
Hannaford	181	875,294	7,368	882,662
Harvey	1,989	17,821,210	362,918	18,184,128
Harwood	607	3,133,228	37,516	3,170,744
Hatton	707	2,386,564	7,950	2,394,514
Hazelton	237	2,347,277	86,396	2,433,673
Hazen	2,457	10,806,065	81,069	10,887,134
Hebron	803	1,884,112	188,281	2,072,393
Hettinger	1,307	11,357,136	409,429	11,766,565
Hillsboro	1,563	9,474,733	364,455	9,839,188
Hoople	292	1,829,642	4,497	1,834,139
Hope	303	1,100,189	415,805	1,515,994
Horace	915	2,579,528	268,640	2,848,168
Hunter	326	3,454,612	30,908	3,485,520
Jamestown	15,527	152,541,665	6,298,928	158,840,593
Kenmare	1,081	10,258,334	1,294,915	11,553,249
Kensal	161	232,607	318	232,925
Killdeer	713	6,919,313	263,981	7,183,294
Kindred	614	6,702,668	680,081	7,382,749
Kulm	422	2,376,385	30,621	2,407,006
LaMoure	944	11,684,288	97,134	11,781,422
Lakota	781	2,650,541	8,156	2,658,697
Langdon	2,101	19,228,808	155,298	19,384,106
Lansford	253	592,124	3,496	595,620
Larimore	1,433	4,381,537	75,548	4,457,085
Leeds	464	1,524,130	579	1,524,709
Lehr	114	191,281	0	191,281
Leonard	255	1,063,952	1,396	1,065,348
Lidgerwood	738	5,929,647	100,687	6,030,334
Lignite	174	1,161,808	47,712	1,209,520
Lincoln	1,730	967,152	65,806	1,032,958
Linton	1,321	6,868,478	93,554	6,962,032
Lisbon	2,292	25,805,584	155,114	25,960,698
Litchville	191	824,854	6,297	831,151
Maddock	498	3,163,038	57,155	3,220,193
Mandan	16,718	134,101,276	11,877,811	145,979,087
Manvel	370	1,191,671	102,870	1,294,541
Mapleton	606	1,022,663	100,916	1,123,579
Marion	146	319,215	0	319,215

**TABLE 4 (continued)**

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2003**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Max	278	\$600,200	\$1,193	\$601,393
Mayville	1,953	12,487,906	75,210	12,563,116
McClusky	415	1,248,128	301,464	1,549,592
McVile	470	1,792,403	26,380	1,818,783
Medina	335	492,349	97,964	590,313
Michigan	345	3,402,608	53,279	3,455,887
Milnor	711	3,629,008	120,343	3,749,351
Minnewaukan	318	495,940	3,185	499,125
Minot	36,567	544,371,632	18,274,587	562,646,219
Minto	657	2,048,100	126,548	2,174,648
Mohall	812	8,879,998	181,762	9,061,760
Mooreton	204	695,776	43,593	739,369
Mott	808	3,649,187	183,152	3,832,339
Munich	268	838,499	3,504	842,003
Napoleon	857	5,193,203	65,154	5,258,357
Neché	437	1,533,945	66,267	1,600,212
New England	555	1,817,198	174,459	1,991,657
New Leipzig	274	1,002,993	38,830	1,041,823
New Rockford	1,463	5,914,093	57,607	5,971,700
New Salem	938	4,834,660	76,612	4,911,272
New Town	1,367	3,626,332	359,219	3,985,551
Noonan	154	703,919	2,922	706,841
Northwood	959	13,070,973	218,247	13,289,220
Oakes	1,979	14,839,434	187,714	15,027,148
Osnabrook	174	264,640	15,897	280,537
Page	225	2,355,284	2,726	2,358,010
Park River	1,535	8,271,278	264,526	8,535,804
Parshall	981	2,322,918	6,157	2,329,075
Pembina	642	3,833,323	138,715	3,972,038
Petersburg	195	285,759	422	286,181
Pick City	166	786,617	0	786,617
Plaza	167	854,768	546	855,314
Portal	131	587,922	0	587,922
Portland	604	1,290,940	268,720	1,559,660
Powers Lake	309	2,500,849	33,701	2,534,550
Ray	534	2,475,447	40,194	2,515,641
Reeder	181	531,392	56,653	588,045
Regent	211	926,128	74,413	1,000,541
Reynolds	350	514,662	431	515,093
Rhame	189	512,107	9,257	521,364
Richardton	619	2,168,481	65,156	2,233,637
Riverdale	273	747,694	5,858	753,552
Rock Lake	194	615,867	25,959	641,826
Rolette	538	2,887,687	81,468	2,969,155
Rolla	1,417	15,209,877	100,310	15,310,187
Rugby	2,939	27,462,225	2,483,422	29,945,647
Rutland	220	667,105	26,405	693,510
Sawyer	377	1,683,522	18,570	1,702,092
Scranton	304	1,658,330	311,289	1,969,619
Selfridge	223	298,564	0	298,564
Sherwood	255	1,329,899	16,829	1,346,728
Sheyenne	318	1,052,261	12,379	1,064,640
South Heart	307	1,261,356	28,359	1,289,715
St. John	358	889,378	312	889,690
St. Thomas	447	681,684	1,295	682,979

TABLE 4 (continued)				
Taxable Sales and Taxable Purchases 200 Largest Cities, Calendar Year 2003				
CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Stanley	1,279	\$10,895,247	\$314,282	\$11,209,529
Stanton	345	581,814	1,965	583,779
Starkweather	157	78,044	0	78,044
Steele	761	7,094,239	118,502	7,212,741
Strasburg	549	2,115,299	13,795	2,129,094
Surrey	917	870,011	270,553	1,140,564
Sykeston	153	391,723	172	391,895
Tappen	210	1,448,342	2,448	1,450,790
Thompson	1,006	1,118,004	68,805	1,186,809
Tioga	1,125	14,519,025	1,531,907	16,050,932
Tolna	202	863,219	7,711	870,930
Tower City	252	1,511,693	43,120	1,554,813
Towner	574	4,788,779	27,063	4,815,842
Turtle Lake	580	2,141,713	3,585	2,145,298
Underwood	812	2,274,959	16,551	2,291,510
Upham	155	405,146	69	405,215
Valley City	6,826	49,818,813	2,805,434	52,624,247
Velva	1,049	4,728,843	707,111	5,435,954
Wahpeton	8,586	59,569,050	23,382,078	82,951,128
Walcott	189	1,901,959	23,347	1,925,306
Walhalla	1,057	4,569,480	1,203,405	5,772,885
Washburn	1,389	9,471,690	55,610	9,527,300
Watford City	1,435	17,541,595	718,931	18,260,526
West Fargo	14,940	174,687,873	10,408,608	185,096,481
Westhope	533	3,236,276	89,768	3,326,044
Wildrose	129	488,206	1,093	489,299
Williston	12,512	177,162,081	6,674,381	183,836,462
Willow City	221	758,822	1,933	760,755
Willton	807	1,906,925	6,953	1,913,878
Wimbledon	237	1,560,266	59,045	1,619,311
Wing	124	307,972	584	308,556
Wishek	1,122	10,309,866	110,036	10,419,902
Wyndmere	533	1,551,930	443,379	1,995,309
Zap	231	204,354	171	204,525
Zeeland	141	348,692	4,360	353,052
Subtotal 200 Cities	456,275	\$5,626,699,117	\$338,890,174	\$5,965,589,291
Remaining City Data	185,925	66,441,036	6,646,563	73,087,599
Total In-State	642,200	\$5,693,140,153	\$345,536,737	\$6,038,676,890
Consolidated		292,246,507	160,509,546	452,756,053
Out-Of-State		762,677,540	93,347,759	856,025,299
Grand Total In- and Out-Of-State		\$6,748,064,200	\$599,394,042	\$7,347,458,242

TABLE 5

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2002 and 2003**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2002	CALENDAR YEAR 2003	PERCENT CHANGE	CALENDAR YEAR 2002	CALENDAR YEAR 2003	PERCENT CHANGE
Abercrombie	\$2,801,824	\$3,783,689	35.04%	\$2,814,508	\$3,890,444	38.23%
Adams	630,349	588,441	-6.65%	642,541	602,770	-6.19%
Alexander	508,067	518,786	2.11%	511,267	525,456	2.78%
Anamoose	1,215,689	1,238,516	1.88%	1,223,230	1,245,510	1.82%
Aneta	1,090,475	1,058,253	-2.95%	1,131,550	1,139,278	0.68%
Arthur	2,344,082	1,492,582	-36.33%	2,577,377	1,758,457	-31.77%
Ashley	4,916,920	4,347,349	-11.58%	5,190,732	4,407,942	-15.08%
Beach	9,643,984	10,326,372	7.08%	9,752,764	10,409,790	6.74%
Belfield	7,666,158	6,829,764	-10.91%	9,368,647	8,802,873	-6.04%
Berthold	1,355,012	1,572,213	16.03%	1,611,484	1,796,635	11.49%
Beulah	22,371,512	23,458,726	4.86%	23,008,053	24,286,255	5.56%
Binford	1,006,666	975,176	-3.13%	1,013,516	1,004,818	-0.86%
Bisbee	490,563	395,384	-19.40%	490,563	425,272	-13.31%
Bismarck	869,877,026	889,907,946	2.30%	909,033,394	930,613,500	2.37%
Bottineau	27,348,013	28,000,533	2.39%	27,562,660	28,161,194	2.17%
Bowbells	1,214,520	1,152,547	-5.10%	1,265,168	1,179,593	-6.76%
Bowdon	212,933	197,299	-7.34%	213,689	197,948	-7.37%
Bowman	17,128,475	17,346,451	1.27%	18,119,193	18,076,273	-0.24%
Buffalo	771,922	723,777	-6.24%	774,578	724,630	-6.45%
Burlington	2,574,578	2,755,542	7.03%	2,607,794	2,794,381	7.15%
Buxton	9,360,730	2,041,670	-78.19%	9,376,847	2,063,091	-78.00%
Cando	5,910,451	5,879,794	-0.52%	6,374,019	6,356,352	-0.28%
Carpio	316,862	349,890	10.42%	321,689	358,088	11.31%
Carrington	26,214,264	25,743,772	-1.79%	28,073,508	27,462,428	-2.18%
Carson	1,321,170	1,207,173	-8.63%	1,326,101	1,212,805	-8.54%
Cassellton	12,008,177	10,879,646	-9.40%	12,288,504	11,354,248	-7.60%
Cavalier	19,617,719	17,817,007	-9.18%	24,624,421	24,172,167	-1.84%
Center	1,961,885	2,096,111	6.84%	1,986,061	2,166,162	9.07%
Cogswell	196,097	80,463	-58.97%	196,172	81,203	-58.61%
Columbus	282,619	256,711	-9.17%	283,302	257,591	-9.08%
Cooperstown	9,032,315	9,418,102	4.27%	9,218,434	9,524,224	3.32%
Crosby	6,205,175	6,920,945	11.54%	6,233,681	6,930,775	11.18%
Crystal	386,367	274,338	-29.00%	386,579	274,681	-28.95%
Davenport	91,527	133,952	46.35%	92,536	147,481	59.38%
Des Lacs	77,912	63,865	-18.03%	77,912	63,865	-18.03%
Devils Lake	114,235,109	113,349,424	-0.78%	115,528,394	114,914,223	-0.53%
Dickinson	205,321,634	212,314,444	3.41%	214,683,852	221,655,668	3.25%
Drake	862,100	891,119	3.37%	874,103	901,223	3.10%
Drayton	6,324,547	6,812,769	7.72%	6,502,691	6,977,180	7.30%
Dunseith	3,067,771	2,800,026	-8.73%	3,070,956	2,802,537	-8.74%
Edgeley	9,052,732	8,026,634	-11.33%	9,237,263	8,306,160	-10.08%
Edinburg	1,590,895	1,553,512	-2.35%	1,597,170	1,562,507	-2.17%
Edmore	456,288	399,105	-12.53%	458,692	402,816	-12.18%
Elgin	5,310,433	4,665,607	-12.14%	5,353,511	4,748,740	-11.30%
Ellendale	6,145,800	6,437,973	4.75%	6,480,401	6,701,428	3.41%
Emerado	3,712,736	3,954,183	6.50%	4,146,941	4,274,797	3.08%
Enderlin	2,904,562	2,922,422	0.61%	4,495,695	4,562,259	1.48%
Esmond	333,898	417,390	25.01%	333,898	417,390	25.01%
Fairmount	1,336,939	1,321,712	-1.14%	1,899,718	1,563,416	-17.70%
Fargo	1,495,029,788	1,580,524,764	5.72%	1,624,873,128	1,716,327,256	5.63%
Fessenden	4,842,476	4,237,654	-12.49%	4,921,874	4,326,136	-12.10%
Finley	3,390,793	3,443,627	1.56%	3,476,849	3,486,651	0.28%
Flasher	1,081,153	974,067	-9.90%	1,087,641	993,788	-8.63%
Fordville	821,735	855,874	4.15%	1,439,805	1,388,506	-3.56%
Forman	2,858,178	3,045,381	6.55%	2,960,565	3,089,853	4.37%
Gackle	882,695	873,523	-1.04%	894,272	881,156	-1.47%
Galesburg	3,079,375	1,885,197	-38.78%	3,110,714	1,919,366	-38.30%
Garrison	9,087,352	8,681,186	-4.47%	9,496,070	9,129,780	-3.86%
Gilby	562,181	299,043	-46.81%	568,581	304,901	-46.38%
Gladstone	192,055	242,102	26.06%	355,432	531,194	49.45%



TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2002 and 2003**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2002	CALENDAR YEAR 2003	PERCENT CHANGE	CALENDAR YEAR 2002	CALENDAR YEAR 2003	PERCENT CHANGE
Glen Ullin	\$4,123,892	\$3,682,233	-10.71%	\$4,158,385	\$3,714,727	-10.67%
Glenburn	1,195,991	1,134,646	-5.13%	1,230,291	1,196,973	-2.71%
Golden Valley	215,196	215,925	0.34%	216,092	218,079	0.92%
Goodrich	266,095	259,961	-2.31%	266,195	260,061	-2.30%
Grafton	48,461,804	45,553,267	-6.00%	49,656,854	46,982,554	-5.39%
Grand Forks	705,119,890	739,039,075	4.81%	735,891,095	772,407,060	4.96%
Grandin	729,201	644,604	-11.60%	813,009	701,225	-13.75%
Granville	344,773	305,178	-11.48%	348,777	317,124	-9.08%
Grenora	753,330	780,969	3.67%	753,449	781,055	3.66%
Gwinner	12,545,160	12,074,067	-3.76%	12,740,519	12,226,563	-4.03%
Halliday	780,052	791,131	1.42%	782,504	861,586	10.11%
Hankinson	4,863,401	5,385,531	10.74%	5,018,077	5,484,642	9.30%
Hannaford	708,257	875,294	23.58%	711,042	882,662	24.14%
Harvey	18,983,692	17,821,210	-6.12%	19,345,478	18,184,128	-6.00%
Harwood	3,277,654	3,133,228	-4.41%	3,315,059	3,170,744	-4.35%
Hatton	2,324,104	2,386,564	2.69%	2,330,765	2,394,514	2.74%
Hazleton	1,836,848	2,347,277	27.79%	1,888,350	2,433,673	28.88%
Hazen	12,018,130	10,806,065	-10.09%	12,125,147	10,887,134	-10.21%
Hebron	2,107,958	1,884,112	-10.62%	2,313,782	2,072,393	-10.43%
Hettinger	11,575,567	11,357,136	-1.89%	12,052,862	11,766,565	-2.38%
Hillsboro	10,014,206	9,474,733	-5.39%	10,523,759	9,839,188	-6.51%
Hoople	2,561,818	1,829,642	-28.58%	2,570,041	1,834,139	-28.63%
Hope	1,024,307	1,100,189	7.41%	1,380,454	1,515,994	9.82%
Horace	2,113,509	2,579,528	22.05%	2,135,565	2,848,168	33.37%
Hunter	7,434,989	3,454,612	-53.54%	7,455,912	3,485,520	-53.25%
Jamestown	154,093,634	152,541,665	-1.01%	163,165,583	158,840,593	-2.65%
Kenmare	12,485,317	10,258,334	-17.84%	13,510,710	11,553,249	-14.49%
Kensal	263,719	232,607	-11.80%	264,991	232,925	-12.10%
Killdeer	6,564,851	6,919,313	5.40%	6,724,438	7,183,294	6.82%
Kindred	7,951,581	6,702,668	-15.71%	8,813,901	7,382,749	-16.24%
Kulm	1,761,900	2,376,385	34.88%	1,798,664	2,407,006	33.82%
LaMoure	8,955,462	11,684,288	30.47%	9,110,528	11,781,422	29.32%
Lakota	2,498,348	2,650,541	6.09%	2,504,521	2,658,697	6.16%
Langdon	19,726,213	19,228,808	-2.52%	19,897,597	19,384,106	-2.58%
Lansford	738,276	592,124	-19.80%	740,620	595,620	-19.58%
Larimore	4,371,527	4,381,537	0.23%	4,488,110	4,457,085	-0.69%
Leeds	1,784,366	1,524,130	-14.58%	1,785,871	1,524,709	-14.62%
Lehr	180,131	191,281	6.19%	180,797	191,281	5.80%
Leonard	963,618	1,063,952	10.41%	964,683	1,065,348	10.44%
Lidgerwood	4,590,408	5,929,647	29.17%	4,700,344	6,030,334	28.30%
Lignite	1,385,507	1,161,808	-16.15%	1,397,975	1,209,520	-13.48%
Lincoln	974,228	967,152	-0.73%	1,034,059	1,032,958	-0.11%
Linton	7,378,592	6,868,478	-6.91%	7,482,433	6,962,032	-6.95%
Lisbon	38,726,655	25,805,584	-33.36%	38,923,671	25,960,698	-33.30%
Litchville	771,449	824,854	6.92%	780,914	831,151	6.43%
Maddock	3,554,593	3,163,038	-11.02%	3,681,893	3,220,193	-12.54%
Mandan	131,741,331	134,101,276	1.79%	140,977,714	145,979,087	3.55%
Manvel	1,273,979	1,191,671	-6.46%	1,323,736	1,294,541	-2.21%
Mapleton	996,409	1,022,663	2.63%	1,027,917	1,123,579	9.31%
Marion	318,184	319,215	0.32%	318,184	319,215	0.32%
Max	496,466	600,200	20.89%	510,491	601,393	17.81%
Mayville	13,737,503	12,487,906	-9.10%	13,768,271	12,563,116	-8.75%
McClusky	1,335,674	1,248,128	-6.55%	1,436,122	1,549,592	7.90%
McVile	1,817,002	1,792,403	-1.35%	1,831,634	1,818,783	-0.70%
Medina	488,790	492,349	0.73%	541,146	590,313	9.09%
Michigan	7,289,678	3,402,608	-53.32%	7,343,433	3,455,887	-52.94%
Milnor	5,226,317	3,629,008	-30.56%	5,332,242	3,749,351	-29.69%
Minnewaukan	449,700	495,940	10.28%	456,042	499,125	9.45%
Minot	526,107,745	544,371,632	3.47%	545,238,826	562,646,219	3.19%
Minto	2,150,931	2,048,100	-4.78%	2,274,713	2,174,648	-4.40%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2002 and 2003**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2002	2003		2002	2003	
Mohall	\$8,141,444	\$8,879,998	9.07%	\$8,302,345	\$9,061,760	9.15%
Mooreton	730,059	695,776	-4.70%	772,420	739,369	-4.28%
Mott	3,494,023	3,649,187	4.44%	3,591,382	3,832,339	6.71%
Munich	848,679	838,499	-1.20%	852,759	842,003	-1.26%
Napoleon	6,133,333	5,193,203	-15.33%	6,258,890	5,258,357	-15.99%
Neché	1,242,472	1,533,945	23.46%	1,314,291	1,600,212	21.75%
New England	2,045,390	1,817,198	-11.16%	2,162,666	1,991,657	-7.91%
New Leipzig	1,087,078	1,002,993	-7.73%	1,114,456	1,041,823	-6.52%
New Rockford	5,718,459	5,914,093	3.42%	5,795,233	5,971,700	3.05%
New Salem	5,057,461	4,834,660	-4.41%	5,156,165	4,911,272	-4.75%
New Town	3,332,274	3,626,332	8.82%	3,610,460	3,985,551	10.39%
Noonan	834,142	703,919	-15.61%	836,881	706,841	-15.54%
Northwood	16,074,215	13,070,973	-18.68%	16,280,361	13,289,220	-18.37%
Oakes	14,837,226	14,839,434	0.01%	15,245,748	15,027,148	-1.43%
Osnabrock	323,550	264,640	-18.21%	327,636	280,537	-14.38%
Page	1,268,147	2,355,284	85.73%	1,278,748	2,358,010	84.40%
Park River	8,545,988	8,271,278	-3.21%	8,700,236	8,535,804	-1.89%
Parshall	2,249,025	2,322,918	3.29%	2,256,672	2,329,075	3.21%
Pembina	3,989,709	3,833,323	-3.92%	4,151,401	3,972,038	-4.32%
Petersburg	251,750	285,759	13.51%	252,036	286,181	13.55%
Pick City	735,341	786,617	6.97%	735,341	786,617	6.97%
Plaza	707,668	854,768	20.79%	708,481	855,314	20.73%
Portal	625,087	587,922	-5.95%	625,087	587,922	-5.95%
Portland	1,240,863	1,290,940	4.04%	1,493,487	1,559,660	4.43%
Powers Lake	2,656,271	2,500,849	-5.85%	2,678,477	2,534,550	-5.37%
Ray	2,445,335	2,475,447	1.23%	2,461,444	2,515,641	2.20%
Reeder	619,454	531,392	-14.22%	635,590	588,045	-7.48%
Regent	1,031,275	926,128	-10.20%	1,057,683	1,000,541	-5.40%
Reynolds	523,261	514,662	-1.64%	523,261	515,093	-1.56%
Rhame	553,009	512,107	-7.40%	587,915	521,364	-11.32%
Richardton	2,130,965	2,168,481	1.76%	2,178,796	2,233,637	2.52%
Riverdale	1,051,129	747,694	-28.87%	1,052,851	753,552	-28.43%
Rock Lake	548,035	615,867	12.38%	564,450	641,826	13.71%
Rolette	3,051,968	2,887,687	-5.38%	3,090,741	2,969,155	-3.93%
Rolla	14,931,798	15,209,877	1.86%	14,980,830	15,310,187	2.20%
Rugby	28,319,689	27,462,225	-3.03%	30,568,916	29,945,647	-2.04%
Rutland	837,688	667,105	-20.36%	855,309	693,510	-18.92%
Sawyer	1,868,333	1,683,522	-9.89%	1,882,754	1,702,092	-9.60%
Scranton	1,667,255	1,658,330	-0.54%	1,986,927	1,969,619	-0.87%
Selfridge	250,139	298,564	19.36%	266,649	298,564	11.97%
Sherwood	1,343,664	1,329,899	-1.02%	1,344,088	1,346,728	0.20%
Sheyenne	1,192,678	1,052,261	-11.77%	1,196,831	1,064,640	-11.05%
South Heart	1,101,390	1,261,356	14.52%	1,120,555	1,289,715	15.10%
St. John	903,285	889,378	-1.54%	903,806	889,690	-1.56%
St. Thomas	650,904	681,684	4.73%	689,743	682,979	-0.98%
Stanley	12,169,374	10,895,247	-10.47%	12,262,512	11,209,529	-8.59%
Stanton	552,982	581,814	5.21%	554,159	583,779	5.35%
Starkweather	295,717	78,044	-73.61%	295,717	78,044	-73.61%
Steele	6,857,380	7,094,239	3.45%	7,108,691	7,212,741	1.46%
Strasburg	2,618,487	2,115,299	-19.22%	2,638,274	2,129,094	-19.30%
Surrey	733,000	870,011	18.69%	926,856	1,140,564	23.06%
Sykeston	391,569	391,723	0.04%	391,646	391,895	0.06%
Tappen	1,465,799	1,448,342	-1.19%	1,467,564	1,450,790	-1.14%
Thompson	1,054,542	1,118,004	6.02%	1,116,645	1,186,809	6.28%
Tioga	12,897,929	14,519,025	12.57%	13,650,179	16,050,932	17.59%
Tolna	823,322	863,219	4.85%	1,001,468	870,930	-13.03%
Tower City	1,523,285	1,511,693	-0.76%	1,570,646	1,554,813	-1.01%
Towner	5,117,482	4,788,779	-6.42%	5,448,479	4,815,842	-11.61%
Turtle Lake	2,144,174	2,141,713	-0.11%	2,150,090	2,145,298	-0.22%
Underwood	2,434,813	2,274,959	-6.57%	2,576,721	2,291,510	-11.07%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2002 and 2003**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2002	CALENDAR YEAR 2003	PERCENT CHANGE	CALENDAR YEAR 2002	CALENDAR YEAR 2003	PERCENT CHANGE
Upham	\$459,761	\$405,146	-11.88%	\$459,761	\$405,215	-11.86%
Valley City	50,770,901	49,818,813	-1.88%	53,246,111	52,624,247	-1.17%
Velva	6,096,715	4,728,843	-22.44%	6,686,936	5,435,954	-18.71%
Wahpeton	60,167,603	59,569,050	-0.99%	77,258,930	82,951,128	7.37%
Walcott	2,098,747	1,901,959	-9.38%	2,101,467	1,925,306	-8.38%
Walhalla	5,337,896	4,569,480	-14.40%	6,493,370	5,772,885	-11.10%
Washburn	12,182,786	9,471,690	-22.25%	12,300,264	9,527,300	-22.54%
Watford City	16,958,959	17,541,595	3.44%	17,550,038	18,260,526	4.05%
West Fargo	161,919,984	174,687,873	7.89%	171,677,984	185,096,481	7.82%
Westhope	3,308,971	3,236,276	-2.20%	3,385,194	3,326,044	-1.75%
Wildrose	628,242	488,206	-22.29%	630,791	489,299	-22.43%
Williston	165,870,302	177,162,081	6.81%	172,391,849	183,836,462	6.64%
Willow City	888,035	758,822	-14.55%	932,116	760,755	-18.38%
Wilton	1,970,634	1,906,925	-3.23%	1,984,770	1,913,878	-3.57%
Wimbledon	2,449,411	1,560,266	-36.30%	2,458,300	1,619,311	-34.13%
Wing	352,969	307,972	-12.75%	354,132	308,556	-12.87%
Wishek	10,748,013	10,309,866	-4.08%	10,854,344	10,419,902	-4.00%
Wyndmere	2,038,350	1,551,930	-23.86%	2,357,164	1,995,309	-15.35%
Zap	214,108	204,354	-4.56%	214,388	204,525	-4.60%
Zeeland	431,607	348,692	-19.21%	432,554	353,052	-18.38%
Subtotal 200 Cities	\$5,492,329,928	\$5,626,699,117	2.45%	\$5,811,357,835	\$5,965,589,291	2.65%
Remaining City Data	<u>\$60,571,257</u>	<u>\$66,441,036</u>	9.69%	<u>\$63,915,995</u>	<u>\$73,087,599</u>	14.35%
Total In-State	\$5,552,901,185	\$5,693,140,153	2.53%	\$5,875,273,830	\$6,038,676,890	2.78%
Consolidated and Out-Of-State	<u>\$967,695,439</u>	<u>\$1,054,924,047</u>	9.01%	<u>\$1,177,537,138</u>	<u>\$1,308,781,352</u>	11.15%
Grand Total In- and Out-Of-State	\$6,520,596,624	\$6,748,064,200	3.49%	\$7,052,810,968	\$7,347,458,242	4.18%

TABLE 6	
Sales and Use Tax Collections Largest 50 Cities, Calendar Year 2003	
CITIES	TOTAL CALENDAR YEAR 2003 COLLECTIONS
Ashley	\$231,091.45
Beach	488,884.00
Beulah	1,215,911.15
Bismarck	54,180,218.00
Bottineau	1,693,587.67
Bowman	1,020,349.65
Cando	339,466.36
Carrington	1,495,746.62
Casselton	570,789.09
Cavalier	1,312,052.07
Cooperstown	505,071.65
Crosby	399,143.22
Devils Lake	7,048,668.99
Dickinson	13,348,677.73
Ellendale	362,266.04
Fargo	101,893,458.28
Garrison	524,892.91
Grafton	2,519,734.29
Grand Forks	50,234,563.69
Harvey	966,757.86
Hazen	623,165.13
Hettinger	670,196.16
Hillsboro	559,621.28
Jamestown	10,297,574.16
Kenmare	610,981.29
Langdon	1,030,077.59
Larimore	261,482.21
Lincoln	60,831.74
Linton	378,812.88
Lisbon	1,382,564.13
Mandan	8,230,552.05
Mayville	770,206.77
Minot	36,674,131.03
New Rockford	354,576.07
New Town	190,445.48
Northwood	580,286.64
Oakes	844,723.48
Park River	513,899.17
Rolla	911,015.12
Rugby	1,566,549.93
Stanley	539,748.14
Tioga	821,560.07
Valley City	3,078,264.09
Wahpeton	4,911,279.91
Walhalla	348,356.62
Washburn	524,873.61
Watford City	998,768.98
West Fargo	10,957,004.90
Williston	10,717,281.90
Wishek	474,040.92
TOTAL COLLECTIONS	
Subtotal 50 Cities	\$340,234,202.17
Remaining City Data	\$19,964,782.54
Total In-State	\$360,198,984.71
Consolidated	\$17,910,245.41
Out-Of-State	\$47,060,945.62
Total In- and Out-Of-State	\$425,170,175.74
Adjustments and Accounts Receivable	\$7,710,629.85
Grand Total In- and Out-Of-State	\$432,880,805.59
LOCAL TAXES LEVIED BY CITIES/COUNTIES ARE INCLUDED IN THE ABOVE AMOUNTS	

TABLE 7

**Comparison of Taxable Sales and Purchases  
By Industry, Calendar Years 2002 and 2003**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2002	CALENDAR YEAR 2003	
<b>Mining and Oil Extraction</b>			
Coal Mining	\$4,721,486	\$5,481,540	16.10%
Oil & Gas Extraction	33,058,074	46,656,770	41.14%
Other Mining	12,475,118	6,400,478	-48.69%
<b>Total</b>	<b>\$50,254,678</b>	<b>\$58,538,788</b>	<b>16.48%</b>
<b>Construction</b>			
	\$180,943,565	\$193,399,184	6.88%
<b>Manufacturing</b>			
	\$302,248,386	\$307,802,595	1.84%
<b>Transportation, Communication and Public Utilities</b>			
Transportation	\$21,295,477	\$34,136,263	60.30%
Communication	367,849,646	397,097,873	7.95%
Electric, Gas & Sanitary Services	212,065,106	290,367,598	36.92%
<b>Total</b>	<b>\$601,210,229</b>	<b>\$721,601,734</b>	<b>20.02%</b>
<b>Wholesale Trade</b>			
Farm Machinery & Farm Repair Parts	\$313,921,342	\$195,294,874	-37.79%
Remaining Wholesale Trade	1,026,994,916	1,098,389,197	6.95%
<b>Total</b>	<b>\$1,340,916,258</b>	<b>\$1,293,684,071</b>	<b>-3.52%</b>
<b>Retail Trade</b>			
Building Materials, Hardware, Glass, Garden Supply & Mobile Home Dealers	\$529,533,083	\$581,679,896	9.85%
General Merchandise Stores	887,149,297	903,158,720	1.80%
Food Stores	182,321,798	182,135,146	-0.10%
Automotive Dealers & Gas Service Stations	428,903,944	441,528,013	2.94%
Apparel & Accessory Stores	229,520,108	243,690,872	6.17%
Furniture, Home Furnishings & Equipment Stores	296,637,490	317,408,186	7.00%
Eating & Drinking Places	679,940,114	703,161,477	3.42%
Miscellaneous Retail Stores	571,247,819	591,061,678	3.47%
<b>Total</b>	<b>\$3,805,253,653</b>	<b>\$3,963,823,988</b>	<b>4.17%</b>
<b>Services</b>			
Hotels, Motels, Rooming Houses, Camps and Other Lodging Places	\$152,079,303	\$156,303,124	2.78%
Personal Services	43,358,321	44,442,063	2.50%
Business Services	185,393,875	199,744,052	7.74%
Repair Services	162,217,476	165,283,449	1.89%
Entertainment Services	123,750,057	129,108,911	4.33%
Health Services	28,568,326	31,816,342	11.37%
Membership Organizations	10,074,544	9,155,928	-9.12%
Miscellaneous Services	5,451,680	8,228,790	50.94%
<b>Total</b>	<b>\$710,893,582</b>	<b>\$744,082,659</b>	<b>4.67%</b>
<b>Miscellaneous</b>			
	\$61,090,617	\$64,525,223	5.62%
<b>GRAND TOTAL</b>	<b>\$7,052,810,968</b>	<b>\$7,347,458,242</b>	<b>4.18%</b>

NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.

Consolidated SIC returns, combined returns and in-state and out-of-state returns are included in the above analysis.